

# FREQUENTLY USED ACCOUNT CODES

Revised 3/25/14

## LABOR & BENEFITS ACCOUNT CODES

**Account Pool Account Code Description & Notes**

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### **FACULTY & ADMINISTRATIVE - INSTRUCTIONAL**

*Expenses must be charged to Funds 114 or 122, and the program code must be instructional*

1120	A	Certificated Manager Salaries Instruction
1160	A	Certificated Contract Instruction
1320	A	Certificated Salaries Hourly Instruction
1330	A	Certificated Salaries Hourly Substitutes

### **FACULTY & ADMINISTRATIVE - NON-INSTRUCTIONAL**

1210	A	Certificated Manager Salaries Noninstruction
1250	A	Asst. Division Chair & Executive Head
1260	A	Certificated Salaries Noninstruction

### **FACULTY - NON-INSTRUCTIONAL - Additional Pays/Part-Time/Substitutes/Office Hours**

1430	B	Certificated Salaries Hourly Noninstruction
1440	B	Hourly Sub-Noninstruction
1445	A	Part-Time Faculty Office Hours

### **CLASSIFIED - INSTRUCTIONAL**

*Expenses must be charged to Funds 114 or 122, and the program code must be instructional*

2220	A	Classified Salaries Instructional Aides
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### **CLASSIFIED & ADMINISTRATIVE - NON-INSTRUCTIONAL**

2110	A	Classified Manager Salaries
2170	A	Classified Contract Noninstruction ACE & Confidentials
2171	A	Classified Contract Noninstruction Supervisors
2175	A	Classified Contract Hourly ACE (less than 20 hrs/wk)
2180	A	Classified Contract Noninstruction CSEA
2350	B	Classified Hourly Noninstruction (casual hourly employees/TEAs)
2360	B	Classified Premium Overtime
2390	B	Donated Services Expense

### **STUDENT - INSTRUCTIONAL**

*Expenses must be charged to Funds 114 or 122, and the program code must be instructional*

2410	B	Student Salaries Instruction Aid
2430	B	Student Tutors Instruction

### **STUDENT - NON-INSTRUCTIONAL**

2310	B	Student Salaries Noninstruction
2320	B	Student Salaries Premium Overtime
2327	A	Federal Work Study Students <i>(to be charged <u>only</u> to Fund 123; benefits are charged to Districtwide Expense)</i>
2330	B	Student Tutors NonInstruction

### **"A" & "B" BUDGET BENEFITS**

3100	A	Benefit Budget/Encumbrance-A
3200	B	Benefit Budget/Encumbrance-B

**EXPENSE ACCOUNT CODES**

**Account Pool Account Code Description & Notes**

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**"POOL" ACCOUNT CODES**

*To be used only for budget purposes; expenses should not be charged to pool account codes*

1000 B Certificated Salaries Pool  
 2000 B Classified Salaries Pool  
 4000 B Supplies and Materials Pool  
 5000 B Operating Expenses Pool  
 6000 B Capital Outlay Pool

**CHARGEBACK ACCOUNT CODES**

*To be used when invoicing or charging another department for goods or services*

4061 B Chargeback-Printing  
 4063 B Chargeback-Reprographics/Bookstore  
  
 5061 B Chargeback-Misc.  
 5062 B Chargeback-La Voz  
 5063 B Chargeback-Facilities Rental  
 5065 B Chargeback-Short Courses  
 5066 B Chargeback-Plant Services  
 5067 B Chargeback-Quarterly Permit  
 5069 B Chargeback-Daily Permit  
 5073 B Chargeback-Postage  
 5074 B Chargeback-Utilities  
 5079 B Chargeback-Security

**SUPPLIES & MISCELLANEOUS**

4005 B Cleaning Supplies  
 4006 B Paper Supplies  
 4010 B Miscellaneous Supplies  
 4011 B Fine Arts Production Supply  
 4012 B Library Supplies  
 4013 B Promotional Items  
 4014 B Library Materials Noncapital  
 4015 B Food Supplies  
 4016 B Graphic Supplies  
 4017 B Photo Supplies  
 4018 B Testing Materials  
 4020 B Books-Capital  
 4030 B Periodicals  
 4040 B Firearms/Ammunition  
 4041 B Vehicle Supplies  
 4042 B Safety Supplies  
 4060 B Printing-General  
 4065 B Printing-Events CA  
 4070 B Gasoline & Oil  
 4080 B Lighting Supplies  
 4085 B A/V Materials  
 4090 B Parts & Accessories  
 4095 B Clothing/Uniforms  
 4900 B Procure Card Charges

**SUPPLIES & MISCELLANEOUS - INSTRUCTIONAL**

4025 B Instructional Materials  
 4026 B Instructional Equip-Noncapital  
 4050 B Printing-Instructional Materials  
 4084 B A/V Instructional Materials

Account Pool Account Code Description & Notes

**OPERATING EXPENSES**

502C	B	Commissioning Agent
5030	B	Dues and Memberships
5035	B	Subscriptions Expense
5040	B	Claims Expense
5042	B	Attorney Fees
5045	B	Insurance-All Risk
5050	B	Insurance-Student Accident
5051	B	Insurance-Foreign Student Man
5055	B	Insurance-Student
5056	B	Loss Prevention
5060	B	Vehicle Repair
5201	B	Architect & Design
5202	B	Inspection
5203	B	Capital Project Testing
5204	B	Construction Management
5205	B	Blueprints
5206	B	Soil Investigations
5207	B	Capital Project Consultants
5208	B	Publication Distribution
5209	B	Plant Service Contract Services <i>(to be used only by Plant Services accountants)</i>
5211	B	Delivery Services
5212	B	Modeling Services
5213	B	Referees
5214	B	Technical & Professional Services
5215	B	Short Course Instruction
5216	B	Fine Arts Production
5217	B	Campus Security-Special Events
5218	B	Admin Expenses
5220	B	Temporary Services
5223	B	Stipend Payments
5225	B	Med Tests Consultant
5226	B	Fingerprinting-DOJ
5227	B	Fingerprinting-Processing Fee
5228	B	Operational Moving Expense
5229	B	Fingerprinting-FBI
522C	B	Waterproofing Test/Inspect Roofing
5230	B	Criminal Justice Database
5231	B	Blueprint Reimbursement
5232	B	Police Recruit Tests
5233	B	Network Expense-Fund 76
5235	B	Lab Tests
5237	B	ETS Standards Gen OH
5238	B	EIR Fees
5239	B	DSA Fees
5241	B	Labor Compliance
5244	B	Master Plan Expenses
5245	B	Dispatch Communities Services
5250	B	Custodial Expense
5251	B	NSF Participant Support
5252	B	NSF Subawards
5260	B	Scholarships
5261	B	Sponsorship
5270	B	Program Management General OH
5271	B	Construction/Design Management Fees
5310	B	Equipment Rental/Lease
5311	B	Trailer Rental
5312	B	Computer Maintenance & Repair

Account Pool Account Code Description & Notes

**OPERATING EXPENSES - INSTRUCTIONAL**

5101	B	Instructional Equip A.V.-Repair
5112	B	Instructional Equip Science-Maint
5113	B	Instructional Equip Science-Repair
5116	B	Instructional Equip Other-Maint
5117	B	Instructional Equip Other-Repair

Account Pool Account Code Description & Notes

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***OPERATING EXPENSES (continued)***

5315	B	Software Maintenance & Repair
5335	B	Donated Facilities Expense
5340	B	Facilities Rental-Short Term
5341	B	Facilities Maintenance
5350	B	Equipment Maintenance & Repair
5355	B	Building Maintenance
5509	B	International Conference & Travel
5510	B	Domestic Conference & Travel
5512	B	Local Mileage
5520	B	Field Trips
5521	B	Host Foreign Students
5621	B	Data Lines
5624	B	Phone-Discretionary
5630	B	Laundry & Dry Clean
5710	B	Periodical & Book Bind
5725	B	Training/Retraining Negot
5730	B	Recruit Advertising
5731	B	TB Exam
5735	B	Postage & Mailing
5738	B	Reimb Travel 2nd Int
5740	B	Inservice Training Expense
5741	B	Tuition Reimbursement
5745	B	Advertising
5746	B	P/R-Promotion
5747	B	Classified Advertising
5755	B	Litigation Expense-Fund 76
5775	B	Election Expense
5790	B	Unrealized Hold Gain/Loss
5792	B	Stewardship
5793	B	Special Event Expense
5903	B	Inventory Adjustments
5905	B	Royalty Expense
5907	B	Bank Service Charge
5908	B	License Fees
5909	B	Replacement Card Fee
5910	B	Cash Over & Short
5911	B	PARS Admin Fees
5912	B	Freight Out
5913	B	Misc Fees
5914	B	Bad Debts
5920	B	Security
5921	B	Leed Expense-fund 76
5922	B	Misc Operating Expenses
5923	B	Reimbursement Expense
5924	B	Project Design
5925	B	Project Containment
5926	B	Project Display
5930	B	Fundraising Expense
5934	B	Volunteer Expense
5936	B	Awards
5940	B	Honorarium

Account Pool Account Code Description & Notes

**CAPITAL OUTLAY**

***Minor Capital - \$200-\$5,000***

***Major Capital - greater than \$5,000***

6410	B	FH-CS Minor Computer Software
6411	B	DA Minor Computer Software
6420	B	Minor Cap-Equipment
6425	B	Minor-Radio Equipment
6461	B	FH-CS Minor Computer and Printer
6462	B	DA Minor Computer and Printer
6467	B	Minor Servers
6470	B	Minor Multimedia and AV Equipment
6480	B	Minor Network & Telephone Equipment
6610	B	FH-CS Major Computer Software
6611	B	DA Major Computer Software
6620	B	Major-Cap Equipment
6661	B	FH-CS Major Computer and Printer
6662	B	DA Major Computer and Printer
6667	B	Major Servers
6670	B	Major Multimedia and AV Equipment
6680	B	Major Network & Telephone Equipment

***Equipment replacement account codes may be used only to purchase equipment that is exactly identical to the equipment being replaced***

6430	B	Minor-Cap Equip Replacement
6630	B	Major-Cap Equipment Replacement

Account Pool Account Code Description & Notes

**CAPITAL OUTLAY - INSTRUCTIONAL**

6423	B	Minor-Instr Equipment
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6421	B	Minor-Instr Equip Replacement
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**STUDENT GRANTS IN AID**

7520	B	Student Grant In Aid
7530	B	Student Grant In Aid-Books/Other

**REVENUE ACCOUNT CODES**

- Income received from outside sources (ie. federal grants, state apportionment, sales or services provided to companies or organizations) are correctly posted to revenue account codes.
- Purchase rebates are not considered revenue - they are offsets, or reductions, to expense - and should be credited to the account code that was originally charged.
- When one department invoices another department for services provided, this is considered a chargeback. Paperwork should be sent to the campus budget analyst or to district accounting for processing.
- Expenses should not be charged to revenue account codes.
- The program code to be used with revenue account codes is always 900000.

**Account                      Account Code Description & Notes**

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**REVENUE - FEDERAL**

8120 Higher Education Act  
 8121 WIA  
 8122 TAA/NAFTA  
 8125 TANF (50/Federal)  
 8140 Administrative Allowance  
 8150 Vocational Ed Act  
 8190 Fed Food Reimburse  
 8191 Title III  
 8192 Asian American and Pacific  
 8193 NASA Ames  
 8195 NSF  
 8198 Veterans Report Fee  
 8199 Other Federal Revenue

**REVENUE - STATE**

8610 Apportionment Apprenticeships  
 8611 Apportionment General  
 8612 Prior Year General Apportionment  
 8613 Apportionment-B.O.G.  
 8614 Part Time Faculty Equity  
 8616 Equalization  
 8620 EOPS  
 8621 Apportionment-Special Ed  
 8622 TANF (50/State)  
 8623 Calworks  
 8624 TTIP/Telecom Revenue  
 8625 Matriculation  
 8626 Non Credit Matriculation  
 8627 AB1725 Staff Development  
 8628 Staff Diversity  
 8629 Basic Skills  
 8630 BFAP  
 8631 CARE  
 8632 Career Tech Ed  
 8633 Can/Articulation  
 8634 Instructional Equipment  
 8635 EPA (Education Protection Account) Proceeds  
 8636 OEI (Online Education Initiative)  
 8650 Community College Construction Act  
 8651 Hazardous Materials  
 8652 Scheduled Maintenance/Spec Rep  
 8656 Economic Development  
 8657 State Grants  
 8658 State Contracts  
 8670 Homeowners Property Tax Relief  
 8672 Timber Yield Tax  
 8680 State Lottery  
 8681 State Mandated Costs

**Account                      Account Code Description & Notes**

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**REVENUE - STATE (continued)**

8690 Child Development Center Bailout  
 8691 State Meal Reimbursement  
 8699 Other State Revenues

**REVENUE - LOCAL**

8711 Parent Fees-Non Cert  
 8712 Parent Fees  
 8721 FH Enrollment-Regular  
 8722 DA Enrollment-Regular  
 8723 FH Enrollment Waived  
 8724 DA Enrollment Waived  
 8731 Transcripts-Rush  
 8732 Transcripts-Regular  
 8741 FH Non-Resident Tuition  
 8742 DA Non-Resident Tuition  
 8751 Parking-Quarterly Decal  
 8752 Parking-Daily Permit  
 8753 Parking-Special Events  
 8754 Parking-Daily Supplement  
 8755 Parking-Annual Decal  
 8811 Secured Property Taxes  
 8812 Unsecured Property Taxes  
 8814 Property Taxes SB813  
 8816 ERAF Revenues  
 8817 D.S. Tax Revenue  
 8818 RDA-Facilities Amount  
 8819 Donated Operating Revenue  
 8820 Donations  
 8821 Local Grant Contract  
 8822 Restricted Donations  
 8823 Endowment Donations  
 8824 Donated Services Revenue  
 8825 Donated Facilities Revenue  
 8826 Restricted Corporate Gifts  
 8827 Restricted Individual Gifts  
 8828 Restricted Foundation Gifts  
 8829 Unrestricted Corporate Gifts  
 8830 Unrestricted Individual Gifts  
 8831 Unrestricted Foundation Gifts  
 8832 Planned Gift  
 8833 Car Donations  
 8834 Special Events  
 8835 Royalty-Foundation  
 8836 Foundation Processing Fee  
 8839 Contract Services  
 8840 Sales-Event Tickets  
 8842 Sales-Taxable  
 8843 Sales-Surplus Items

**Account**                      **Account Code Description & Notes**

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**Account**                      **Account Code Description & Notes**

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***REVENUE - LOCAL (continued)***

8844 Sales-Nontaxable  
8845 Sales Discounts  
8846 Commissions  
8847 Sales-Printed Materials  
8848 Sales-Class Schedule  
8849 Other Nontaxable Revenue  
8850 Facilities Rental  
8860 Interest Income  
8861 Tran Interest Income  
8865 Tran Premium Revenue  
8867 Other Investment Revenue  
8871 Child Development Services  
8872 Short Courses  
8874 Enrollment Fee Revenue  
8875 Field Trip Revenue  
8876 Health Services Fees  
8877 Material Fees  
8879 Student Records  
8880 Non-Resident Tuition  
8881 Parking Revenue  
8882 Fingerprinting Fees  
8883 Campus Center Use Fees  
8884 Registration Support Fee  
8885 Fees, Other  
8886 F1 Admissions Revenue  
8887 Class Auditing  
8888 Est. Active Benefit  
8889 Est. Retiree Benefit  
8890 Contribution-Employee  
8891 Contribution-Retiree  
8892 Contribution-PT Faculty  
8893 Memberships  
8894 Dept of Justice Fees  
8895 FBI Fees  
8896 Local Fingerprinting  
8897 Misc. Admissions Revenue  
8898 Subscriptions Revenue  
8899 Workshop Fees  
8900 Library Fees  
8901 Return Check Fees  
8902 Other Local Revenue  
8903 FH-Unclaimed Student Revenue  
8904 DA-Unclaimed Student Revenue  
8906 Parking Fines-FH  
8907 Parking Fines-DA  
8908 Library Fines  
8909 Massages Fees  
8910 Lost Book Fines  
8929 Cashiering Exemption Clearing

## RESTRICTED ACCOUNT CODES

### "A" BUDGET ACCOUNT CODES

**Account Pool Account Code Description & Notes**

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***"A" BUDGET OPERATING EXPENSES AND CAPITAL OUTLAY***

***"A" budget account codes are used primarily in Campus 5 and only if the expense is budgeted for and authorized by the district***

5150	A	Misc Interest Expense
5210	A	Contracted Instruction ( <i>used <u>only</u> for Performing Arts Alliance, Primary Care, Job Corps, JPA/So. Bay Regional or as authorized</i> )
5240	A	Public Auditors Fees
5330	A	Facility Rental-Corp
5608	A	General Utilities
5609	A	Utilities-Other
5610	A	Garbage & Trash
5612	A	Utilities-Electric
5614	A	Utilities-Gas & Fuel Oil
5620	A	Telephone-Monthly charges
5622	A	Sewer
5625	A	Water
5750	A	Professional Development
5777	A	Collection Expense
5906	A	Credit Card Service Fee
6110	A	Improvement Grounds
6120	A	Improvement Buildings
6220	A	Building Improvements
6500	A	Principal Construction Contract ( <i>used <u>only</u> by Bond Program accountants</i> )



## RESTRICTED ACCOUNT CODES

### TRANSFERS / DEBT SERVICE / OTHER SOURCES & USES TO BE USED BY DISTRICT ACCOUNTANTS ONLY

**Account Pool Account Code Description & Notes**

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**TRANSFERS / DEBT SERVICE / OTHER SOURCES & USES**

*These account codes are to be used only by specifically designated district accountants and must be approved and processed by the Budget Office)*

7100	B	Debt Retirement
7110	B	Debt Interest Exp
7120	B	Debt Issuance Exp
7130	B	Debt Maintenance Exp
7910	B	Reserve for Contingency

***For transfers within unrestricted general funds and within restricted general funds:***

7320	B	Intrafund Transfers
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***For transfers between unrestricted, restricted, or other funds:***

8930	A	Mandatory Transfer In
7400	A	Mandatory Transfer Out
8940	B	Non-Mandatory Transfer In
7410	B	Non-Mandatory Transfer Out
8950	B	Other Financing Sources
7501	B	Other Financing Use

***For transfers from Student Accounts & Foundation to Other Funds:***

5xxx	B	Appropriate expense account code
8870	Rev	ASB and Foundation Revenue

***To be used within Capital Projects, and by Capital Projects accountants, only:***

8945	B	Intrafund Transfer In-Capital
7325	B	Intrafund Transfer Out-Capital
8955	B	Other Financing Sources-Bond Proceeds
7505	B	Other Financing Use-Bond Proceeds